

GOVERNMENT



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 13th December, 2019

No. 581

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 18 /2019 – State Tax (Rate)

Date: 30th September, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department No.02/2019-State Tax (Rate), dated the 7th March, 2019,namely:-

In the said notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water".
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2. This notification shall come into force on the 1st day of October, 2019.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**